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# HOUSE BILL No. 1432

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3.5.

**Synopsis:** County auditor income tax distributions to units. Requires the county auditor to distribute local income tax revenue to other taxing units not later than ten days after the county treasurer receives the distribution from the state.

**Effective:** Upon passage.

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**Dembowski, Michael**

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January 13, 2009, read first time and referred to Committee on Local Government.

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First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

## HOUSE BILL No. 1432

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 6-3.5-1.1-11.5 IS ADDED TO THE INDIANA  
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
3 [EFFECTIVE UPON PASSAGE]: **Sec. 11.5. (a) The county auditor**  
4 **shall timely distribute the part of the certified distribution received**  
5 **under section 10 of this chapter that constitutes property tax**  
6 **replacement credits to each civil taxing unit and school corporation**  
7 **that is a recipient of property tax replacement credits as provided**  
8 **by sections 12, 13, and 14 of this chapter.**  
9 (b) The county auditor shall timely distribute the part of a  
10 certified distribution received under section 10 of this chapter that  
11 constitutes certified shares to each civil taxing unit that is a  
12 recipient of certified shares as provided by section 15 of this  
13 chapter.  
14 (c) A distribution is considered to be timely made if the  
15 distribution is made not later than ten (10) days after the date the  
16 county treasurer receives the county's certified distribution under  
17 section 10 of this chapter.



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SECTION 2. IC 6-3.5-6-18.6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 18.6. (a) The county auditor shall timely distribute the certified distribution received under section 17 of this chapter to each civil taxing unit that is a recipient of distributive shares as provided by sections 18 and 18.5 of this chapter.**

**(b) A distribution is considered to be timely made if the distribution is made not later than ten (10) days after the date the county treasurer receives the county's certified distribution under section 17 of this chapter.**

SECTION 3. IC 6-3.5-7-16.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 16.5. (a) The county auditor shall timely distribute the certified distribution received under section 12 of this chapter to each city and town that is a recipient of a certified distribution.**

**(b) A distribution is considered to be timely made if the distribution is made not later than ten (10) days after the date the county treasurer receives the county's certified distribution under section 12 of this chapter.**

SECTION 4. An emergency is declared for this act.

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